

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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:
In re : Chapter 11
:
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
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ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 DISALLOWING
AND EXPUNGING (A) DUPLICATE CLAIM, (B) CERTAIN EQUITY CLAIMS, (C)
INSUFFICIENTLY DOCUMENTED CLAIM, (D) CERTAIN CLAIMS NOT REFLECTED
ON DEBTORS' BOOKS AND RECORDS, AND (E) CERTAIN CLAIMS SUBJECT TO
MODIFICATION, MODIFIED CLAIMS ASSERTING RECLAMATION, CLAIM SUBJECT
TO MODIFICATION THAT IS SUBJECT TO PRIOR ORDER, AND MODIFIED CLAIM
ASSERTING RECLAMATION THAT IS SUBJECT TO PRIOR ORDER IDENTIFIED
IN TWENTY-THIRD OMNIBUS CLAIMS OBJECTION

("TWENTY-THIRD OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Twenty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And
Fed. R. Bankr. P. 3007 To (A) Duplicate Claim, (B) Certain Equity Claims, (C) Insufficiently
Documented Claim, (D) Certain Claims Not Reflected On Debtors' Books And Records, And (E)
Certain Claims Subject To Modification, Modified Claims Asserting Reclamation, Claim Subject
To Modification That Is Subject To Prior Order, And Modified Claim Asserting Reclamation
That Is Subject To Prior Order, dated November 19, 2007 (the "Twenty-Third Omnibus Claims
Objection"),¹ of Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates,
debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"); and

¹ Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the
Twenty-Third Omnibus Claims Objection.

upon the record of the hearing held on the Twenty-Third Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:²

A. Each holder of a claim, as such term is defined in 11 U.S.C. § 101(5) (as to each, a "Claim"), listed on Exhibits A, B-1, B-2, C, D-1, D-2, E-1, E-2, and E-3 hereto was properly and timely served with a copy of the Twenty-Third Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Twenty-Third Omnibus Claims Objection, and notice of the deadline for responding to the Twenty-Third Omnibus Claims Objection. No other or further notice of the Twenty-Third Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Twenty-Third Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Twenty-Third Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Twenty-Third Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Claim listed on Exhibit A hereto under the column heading "Claim To Be Expunged" is a duplicate of another Claim filed with this Court (the "Duplicate Claim").

² Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

D. The Claims listed on Exhibit B-1 hereto were filed by holders of Delphi common stock solely on account of their stock holdings (the "Equity Claims").

E. The Claim listed on Exhibit B-2 hereto was filed by a holder of Delphi common stock solely on account of its stock holdings and was untimely filed pursuant to the Bar Date Order (the "Untimely Equity Claim").

F. The Claim listed on Exhibit C contains insufficient documentation to support the Claim asserted (the "Insufficiently Documented Claim").

G. The Claims listed on Exhibit D-1 hereto contain liabilities or dollar amounts that are not reflected on the Debtors' books and records (the "Books And Records Claims").

H. The Claims listed on Exhibit D-2 hereto were modified pursuant to a prior order and contain liabilities or dollar amounts that are not reflected on the Debtors' books and records (the "Books And Records Claims That Are Subject To Prior Orders").

I. The Claims listed on Exhibit E-1 hereto (a) state the incorrect amount or are overstated, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status (the "Claims Subject To Modification").

J. The Claims listed on Exhibit E-2 hereto (a) (i) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (ii) were filed and docketed against the wrong Debtor, and/or (iii) incorrectly assert secured or priority status and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement pursuant to which the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i)

and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the relevant Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid (the "Modified Claims Asserting Reclamation").

K. The Claim listed on Exhibit E-3 hereto was modified pursuant to a prior order and (a) was filed and docketed against the wrong Debtor and (b) asserts a reclamation demand with respect to which the Debtors and the Claimant have entered into, or the Claimant has consented to, a Reclamation Agreement that establishes the valid amount of the reclamation demand, subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement to the amount pursuant to the relevant Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid (the "Modified Claim Asserting Reclamation That Is Subject To Prior Order").

L. The relief requested in the Twenty-Third Omnibus Claims Objection and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED
THAT:

1. The "Claim To Be Expunged" listed on Exhibit A hereto is hereby disallowed and expunged in its entirety. The Claim identified on Exhibit A hereto as the "Surviving Claim" shall remain on the Debtors' claims register, but shall remain subject to future objection by the Debtors and other parties-in-interest.

2. Each Equity Claim listed on Exhibit B-1 hereto is hereby disallowed and expunged in its entirety.

3. The Untimely Equity Claim listed on Exhibit B-2 hereto is hereby disallowed and expunged in its entirety.

4. The Insufficiently Documented Claim listed on Exhibit C hereto is hereby disallowed and expunged in its entirety.

5. Each Books And Records Claim listed on Exhibit D-1 hereto is hereby disallowed and expunged in its entirety.

6. Each Books And Records Claim That Is Subject To Prior Orders listed on Exhibit D-2 hereto is hereby disallowed and expunged in its entirety.

7. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit E-1 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit E-1 hereto shall be entitled to (a) recover for any Claim Subject To Modification in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit E-1 hereto, subject to the Debtors' right to further object to each such Claim Subject To Modification. The Claims Subject To Modification shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

8. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit E-2 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit E-2 shall be entitled to (a) recover for any Modified Claim Asserting Reclamation in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, unless the Debtors obtain an order of this Court providing that

any Reserved Defense is valid and denying priority status to such Claimant's reclamation demand, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit E-2 hereto, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit E-2 hereto, subject to the Debtors' right to further object to each such Modified Claim Asserting Reclamation. The Modified Claims Asserting Reclamation shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

9. The "Claim As Docketed" amount, classification, and Debtor listed on Exhibit E-3 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." The Claimant listed on Exhibit E-3 shall be entitled to (a) recover for the Modified Claim Asserting Reclamation That Is Subject To Prior Order in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, unless the Debtors obtain an order of this Court providing that any Reserved Defense is valid and denying priority status to such Claimant's reclamation demand, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit E-3 hereto, and/or (c) assert the Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit E-3 hereto, subject to the Debtors' right to further object to each such Modified Claim Asserting Reclamation That Is Subject To Prior Order. The Modified Claim Asserting Reclamation That Is Subject To Prior Order shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

10. For clarity, Exhibit G hereto displays the formal name of each of the Debtor entities and their associated bankruptcy case numbers referenced on Exhibits E-1, E-2, and E-3.

11. With respect to each Claim for which a Response to the Twenty-Third Omnibus Claims Objection has been filed and served, and which has not been resolved by the parties, all of which Claims are listed on Exhibits F-1, F-2, F-3, F-4, and F-5 hereto, the hearing regarding the objection to such Claims shall be adjourned to a future date to be noticed by the Debtors consistent with and subject to the Claims Objection Procedures Order; provided, however, that such adjournment shall be without prejudice to the Debtors' right to assert that any such Responses were untimely or otherwise deficient under the Claims Objection Procedures Order.

12. Entry of this order is without prejudice to the Debtors' right to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Claims that are the subject of the Twenty-Third Omnibus Claims Objection.

13. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any Claim asserted against any of the Debtors.

14. This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Twenty-Third Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

15. Each of the objections by the Debtors to each Claim addressed in the Twenty-Third Omnibus Claims Objection and attached hereto as Exhibits A, B-1, B-2, C, D-1, D-2, E-1, E-2, E-3, F-1, F-2, F-3, F-4, and F-5 constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Twenty-Third Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall

not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

16. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

17. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Twenty-Third Omnibus Claims Objection.

Dated: New York, New York
December __, 2007

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A - DUPLICATE OR AMENDED CLAIMS

CLAIM TO BE EXPUNGED		SURVIVING CLAIM	
Claim Number: 16714	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)	Claim Number: 10016	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
Date Filed: 09/24/2007		Date Filed: 07/20/2006	
Creditor's Name and Address:	Secured: \$173,842.00	Creditor's Name and Address:	Secured: \$347,605.98
VENTURE PLASTICS INC	Priority	VENTURE PLASTICS INC	Priority:
MARGULIES & LEVINSON LLP	Administrative:	MARGULIES & LEVINSON LLP	Administrative
30100 CHAGRIN BLVD NO 250	Unsecured:	30100 CHAGRIN BLVD NO 250	Unsecured:
CLEVELAND, OH 44124		CLEVELAND, OH 44124	
	Total: \$173,842.00		Total: \$347,605.98

Total Claims to be Expunged:1

Total Asserted Amount to be Expunged:\$173,842.00

EXHIBIT B-1 - EQUITY CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
DEPOSITORY TRUST COMPANY TREASURERS DEPT 255 N 1100 E ZIONSVILLE, IN 46077-9444	6995	Secured: Priority: Administrative: Unsecured: \$164.58 Total: \$164.58	05/30/2006	DELPHI CORPORATION (05-44481)
LUTZ RICHARD 1921 ATLANTIC AVE SANDUSKY, OH 44870	4797	Secured: Priority: Administrative: Unsecured: \$23,000.00 Total: \$23,000.00	05/05/2006	DELPHI CORPORATION (05-44481)
RIEGEL CHARLES 9491 BYERS RD MIAMISBURG, OH 45342	10559	Secured: Priority: \$62,883.08 Administrative: Unsecured: Total: \$62,883.08	07/24/2006	DELPHI CORPORATION (05-44481)
WALLING JOHN F 4201 CORINTH BLVD DAYTON, OH 45410-3411	9243	Secured: Priority: \$38,805.09 Administrative: Unsecured: Total: \$38,805.09	07/10/2006	DELPHI CORPORATION (05-44481)

Total: 4 \$124,852.75

EXHIBIT B-2 - UNTIMELY EQUITY CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
DEPOSITORY TRUST COMPANY TREASURERS DEPT 9209 S 89TH E AVE TULSA, OK 74133	16290	Secured: Priority: UNL Administrative: Unsecured: \$9,310.00 Total: \$9,310.00	09/08/2006	DELPHI CORPORATION (05-44481)
Total:		1		\$9,310.00

*UNL denotes an unliquidated claim

EXHIBIT C - INSUFFICIENTLY DOCUMENTED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
FIDELITY INVESTMENTS INC TR FBO DONNA K HETZEL IRA 22667 REVERE ST ST CLAIR SHORES, MI 48080-2883	4101	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	05/01/2006	DELPHI CORPORATION (05-44481)
Total:		1		UNL

*UNL denotes an unliquidated claim

EXHIBIT D-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
AMHERST SOLUTIONS LTD 30505 BAINBRIDGE RD STE 100 SOLON, OH 44139	5821	Secured: Priority: Administrative: Unsecured: \$50,000.00 Total: \$50,000.00	05/15/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BLUE CROSS BLUE SHIELD OF MICHIGAN 600 LAFAYETTE EAST STE 1925 DETROIT, MI 48226	8001	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	06/15/2006	DELPHI CORPORATION (05-44481)
MACOMB COUNTY FOC ACT OF B CZARNOWCZAN P95 22210 40 N MAIN MT CLEMENS, MI 48043	7716	Secured: Priority: \$4,430.67 Administrative: Unsecured: Total: \$4,430.67	06/09/2006	DELPHI CORPORATION (05-44481)
MAXWELL EMMA J PO BOX 533 ORRVILLE, AL 36767-0533	4477	Secured: Priority: \$289,000.00 Administrative: Unsecured: Total: \$289,000.00	05/02/2006	DELPHI CORPORATION (05-44481)
PRIORITY HEALTH 1231 E BELTLINE NE GRAND RAPIDS, MI 49525	2813	Secured: Priority: \$1,181,675.59 Administrative: Unsecured: Total: \$1,181,675.59	04/26/2006	DELPHI CORPORATION (05-44481)
RATLIFF LARRY G 2836 STATE ROUTE 571 WEST GREENVILLE, OH 45331	5843	Secured: Priority: \$40,000.00 Administrative: Unsecured: Total: \$40,000.00	05/15/2006	DELPHI CORPORATION (05-44481)
SKELTON GLORIA PO BOX 498 COTTONDALE, AL 35453	8750	Secured: Priority: Administrative: Unsecured: \$8,500.00 Total: \$8,500.00	06/29/2006	DELPHI CORPORATION (05-44481)
TREVA DANIELS CARLSON 409 SIXTH ST FENTON, MI 48430	5565	Secured: Priority: \$933.20 Administrative: Unsecured: \$462.80 Total: \$1,396.00	05/10/2006	DELPHI CORPORATION (05-44481)

*UNL denotes an unliquidated claim

EXHIBIT D-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
Total:		8		\$1,575,002.26

EXHIBIT D-2 - BOOKS AND RECORDS CLAIMS THAT ARE SUBJECT TO PRIOR ORDERS *

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
AMERICLERK INC DBA CONTRACT COUNSEL 1025 N CAMPBELL RD ROYAL OAK, MI 48067	2416	Secured: Priority: Administrative: Unsecured: \$9,658.83 Total: \$9,658.83	03/27/2006	DELPHI CORPORATION (05-44481)
RELATS S A POL IND LA BORDA CALDES DE MONTBUI, 08140 SPAIN	1268	Secured: Priority: Administrative: Unsecured: \$8,016.23 Total: \$8,016.23	12/27/2005	DELPHI CORPORATION (05-44481)
Total:		2		\$17,675.06

EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 2142 Date Filed: 02/27/2006 Docketed Total: \$252,194.22 Filing Creditor Name and Address: ASM CAPITAL AS ASSIGNEE FOR ROBINSON INDUSTRIES INC 7600 JERICHO TPKE STE 302 WOODBURY, NY 11566	Claim Holder Name and Address ASM CAPITAL AS ASSIGNEE FOR ROBINSON INDUSTRIES INC 7600 JERICHO TPKE STE 302 WOODBURY, NY 11566 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$252,194.22 \$252,194.22	

*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																								
<div>Claim: 12701</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$90,000.68</div> <div>Filing Creditor Name and Address: CANON USA INC 1 CANON PLZ LAKE SUCCESS, NY 11042-1198</div>	<div>Claim Holder Name and Address</div> <div>CANON USA INC 1 CANON PLZ LAKE SUCCESS, NY 11042-1198</div> <div>Docketed Total: \$90,000.68</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$90,000.68</td></tr><tr><td></td><td></td><td></td><td>\$90,000.68</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$90,000.68				\$90,000.68	<div>Modified Total: \$87,914.84</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$87,914.84</td></tr><tr><td></td><td></td><td></td><td>\$87,914.84</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$87,914.84				\$87,914.84
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44640			\$87,914.84																							
			\$87,914.84																							
<div>Claim: 4770</div> <div>Date Filed: 05/04/2006</div> <div>Docketed Total: \$44,637.41</div> <div>Filing Creditor Name and Address: CAUCHO METAL PRODUCTS II S L PI CANTABRIA C NAVAL 7 LOGRONO, 26006 SPAIN</div>	<div>Claim Holder Name and Address</div> <div>CAUCHO METAL PRODUCTS II S L PI CANTABRIA C NAVAL 7 LOGRONO, 26006 SPAIN</div> <div>Docketed Total: \$44,637.41</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$44,637.41</td></tr><tr><td></td><td></td><td></td><td>\$44,637.41</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$44,637.41				\$44,637.41	<div>Modified Total: \$32,170.98</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$32,170.98</td></tr><tr><td></td><td></td><td></td><td>\$32,170.98</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$32,170.98				\$32,170.98
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44640			\$32,170.98																							
			\$32,170.98																							
<div>Claim: 14580</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$190,241.45</div> <div>Filing Creditor Name and Address: KOSTAL KONTAKT SYSTEME GMBH 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304</div>	<div>Claim Holder Name and Address</div> <div>SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830</div> <div>Docketed Total: \$190,241.45</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$190,241.45</td></tr><tr><td></td><td></td><td></td><td>\$190,241.45</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$190,241.45				\$190,241.45	<div>Modified Total: \$120,665.22</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$120,665.22</td></tr><tr><td></td><td></td><td></td><td>\$120,665.22</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$120,665.22				\$120,665.22
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05-44640			\$120,665.22																							
			\$120,665.22																							

*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 1372 Date Filed: 12/29/2005 Docketed Total: \$1,144,684.57 Filing Creditor Name and Address: LUNT MANUFACTURING COMPANY INC 601 605 LUNT AVE SCHAUMBURG, IL 60193	Claim Holder Name and Address STONEHILL INSTITUTIONAL PARTNERS LP 885 THIRD AVE 30TH FL NEW YORK, NY 10022 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$1,144,684.57</td></tr><tr><td></td><td></td><td></td><td>\$1,144,684.57</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,144,684.57				\$1,144,684.57	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$1,142,129.02</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,142,129.02</td></tr><tr><td></td><td></td><td></td><td>\$1,142,129.02</td></tr></table>			Modified Total:	\$1,142,129.02	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,142,129.02				\$1,142,129.02
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$1,144,684.57																											
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05-44640			\$1,142,129.02																											
			\$1,142,129.02																											
Claim: 1753 Date Filed: 02/02/2006 Docketed Total: \$17,602.50 Filing Creditor Name and Address: MAGNECO METREL INC 223 INTERSTATE RD ADDISON, IL 60101	Claim Holder Name and Address MAGNECO METREL INC 223 INTERSTATE RD ADDISON, IL 60101 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$17,602.50</td></tr><tr><td></td><td></td><td></td><td>\$17,602.50</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$17,602.50				\$17,602.50	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$9,902.50</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$9,902.50</td></tr><tr><td></td><td></td><td></td><td>\$9,902.50</td></tr></table>			Modified Total:	\$9,902.50	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$9,902.50				\$9,902.50
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$17,602.50																											
			\$17,602.50																											
		Modified Total:	\$9,902.50																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$9,902.50																											
			\$9,902.50																											
Claim: 7339 Date Filed: 06/02/2006 Docketed Total: \$16,288.93 Filing Creditor Name and Address: MULTIBASE INC C O DOW CORNING CORPORATION 2200 W SALZBURG RD MIDLAND, MI 48686	Claim Holder Name and Address MULTIBASE INC C O DOW CORNING CORPORATION 2200 W SALZBURG RD MIDLAND, MI 48686 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$16,288.93</td></tr><tr><td></td><td></td><td></td><td>\$16,288.93</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$16,288.93				\$16,288.93	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$16,288.93</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$16,288.93</td></tr><tr><td></td><td></td><td></td><td>\$16,288.93</td></tr></table>			Modified Total:	\$16,288.93	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$16,288.93				\$16,288.93
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$16,288.93																											
			\$16,288.93																											
		Modified Total:	\$16,288.93																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$16,288.93																											
			\$16,288.93																											

*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 11290 Date Filed: 07/27/2006 Docketed Total: \$28,550.00 Filing Creditor Name and Address: PACER GLOBAL LOGISTICS INC 6805 PERIMETER DR PO BOX 8104 DUBLIN, OH 43016	Claim Holder Name and Address PACER GLOBAL LOGISTICS INC 6805 PERIMETER DR PO BOX 8104 DUBLIN, OH 43016 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$28,550.00 \$28,550.00	 <

*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																											
Claim: 14267 Date Filed: 07/31/2006 Docketed Total: \$113,416.75 Filing Creditor Name and Address: ROBIN INDUSTRIES INC TECHNICAL SERVICES GROUP ROBIN INDUSTRIES INC 1265 W 65 ST CLEVELAND, OH 44102	Claim Holder Name and Address ROBIN INDUSTRIES INC TECHNICAL SERVICES GROUP ROBIN INDUSTRIES INC 1265 W 65 ST CLEVELAND, OH 44102 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$113,416.75</td></tr><tr><td></td><td></td><td></td><td>\$113,416.75</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$113,416.75				\$113,416.75	 <table><tr><td></td><td>Modified Total:</td><td>\$97,345.56</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$97,345.56</td></tr><tr><td></td><td></td><td></td><td>\$97,345.56</td></tr></table>		Modified Total:	\$97,345.56	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$97,345.56				\$97,345.56
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$113,416.75																										
			\$113,416.75																										
	Modified Total:	\$97,345.56																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$97,345.56																										
			\$97,345.56																										
		<div>Total Claims to be Modified: 13</div> <div>Total Amount as Docketed: \$2,338,689.95</div> <div>Total Amount as Modified: \$2,017,090.93</div>																											

*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT E-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 15139 Date Filed: 07/31/2006 Docketed Total: \$59,414.30 Filing Creditor Name and Address: AMERICAN COIL SPRING COMPANY MILLER JOHNSON PO BOX 306 GRAND RAPIDS, MI 49501-0306	Claim Holder Name and Address AMERICAN COIL SPRING COMPANY MILLER JOHNSON PO BOX 306 GRAND RAPIDS, MI 49501-0306 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$59,414.30</td></tr><tr><td></td><td></td><td></td><td>\$59,414.30</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$59,414.30				\$59,414.30	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$51,678.10</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$6,798.05</td><td>\$44,880.05</td></tr><tr><td></td><td></td><td>\$6,798.05</td><td>\$44,880.05</td></tr></table>			Modified Total:	\$51,678.10	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$6,798.05	\$44,880.05			\$6,798.05	\$44,880.05
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$59,414.30																											
			\$59,414.30																											
		Modified Total:	\$51,678.10																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$6,798.05	\$44,880.05																											
		\$6,798.05	\$44,880.05																											
Claim: 16733 Date Filed: 10/17/2005 Docketed Total: \$15,181.24 Filing Creditor Name and Address: DAISHINKU AMERICA CORP DBA KDS AMERICA GOLDMAN SACHS CREDIT PARTNERS LP 30 HUDSON 17TH FL JERSEY CITY, NJ 07302	Claim Holder Name and Address DAISHINKU AMERICA CORP DBA KDS AMERICA GOLDMAN SACHS CREDIT PARTNERS LP 30 HUDSON 17TH FL JERSEY CITY, NJ 07302 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$15,181.24</td><td></td></tr><tr><td></td><td></td><td>\$15,181.24</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$15,181.24				\$15,181.24		<table><tr><td></td><td></td><td>Modified Total:</td><td>\$15,181.24</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$15,181.24</td><td></td></tr><tr><td></td><td></td><td>\$15,181.24</td><td></td></tr></table>			Modified Total:	\$15,181.24	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$15,181.24				\$15,181.24	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481		\$15,181.24																												
		\$15,181.24																												
		Modified Total:	\$15,181.24																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$15,181.24																												
		\$15,181.24																												
Claim: 2350 Date Filed: 03/21/2006 Docketed Total: \$222,736.28 Filing Creditor Name and Address: FEDERAL SCREW WORKS 20229 9 MILE RD SAINT CLAIR SHORES, MI 48080-1775	Claim Holder Name and Address FEDERAL SCREW WORKS 20229 9 MILE RD SAINT CLAIR SHORES, MI 48080-1775 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$4,013.35</td><td>\$218,722.93</td></tr><tr><td></td><td></td><td>\$4,013.35</td><td>\$218,722.93</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$4,013.35	\$218,722.93			\$4,013.35	\$218,722.93	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$216,117.26</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$4,013.35</td><td>\$212,103.91</td></tr><tr><td></td><td></td><td>\$4,013.35</td><td>\$212,103.91</td></tr></table>			Modified Total:	\$216,117.26	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$4,013.35	\$212,103.91			\$4,013.35	\$212,103.91
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481		\$4,013.35	\$218,722.93																											
		\$4,013.35	\$218,722.93																											
		Modified Total:	\$216,117.26																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$4,013.35	\$212,103.91																											
		\$4,013.35	\$212,103.91																											

*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT E-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 12366 Date Filed: 07/28/2006 Docketed Total: \$279,597.43 Filing Creditor Name and Address: GKN SINTER METALS INC ATTEN GENERAL COUNSEL 3300 UNIVERSITY DR AUBURN HILLS, MI 48326	Claim Holder Name and Address DEUTSCHE BANK SECURITIES INC 60 WALL ST 3RD FL NEW YORK, NY 10005 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$279,597.43</td></tr><tr><td></td><td></td><td></td><td>\$279,597.43</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$279,597.43				\$279,597.43	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$279,597.43</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$43,913.00</td><td>\$235,684.43</td></tr><tr><td></td><td></td><td>\$43,913.00</td><td>\$235,684.43</td></tr></table>			Modified Total:	\$279,597.43	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$43,913.00	\$235,684.43			\$43,913.00	\$235,684.43
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$279,597.43																											
			\$279,597.43																											
		Modified Total:	\$279,597.43																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$43,913.00	\$235,684.43																											
		\$43,913.00	\$235,684.43																											
Claim: 16731 Date Filed: 10/12/2005 Docketed Total: \$13,494.00 Filing Creditor Name and Address: JOHNSON BATTERY COMPANY INC PO BOX 909 9840 US HWY 19 ZEBULON, GA 30295	Claim Holder Name and Address JOHNSON BATTERY COMPANY INC PO BOX 909 9840 US HWY 19 ZEBULON, GA 30295 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$13,494.00</td><td></td></tr><tr><td></td><td></td><td>\$13,494.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$13,494.00				\$13,494.00		<table><tr><td></td><td></td><td>Modified Total:</td><td>\$13,494.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$13,494.00</td><td></td></tr><tr><td></td><td></td><td>\$13,494.00</td><td></td></tr></table>			Modified Total:	\$13,494.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$13,494.00				\$13,494.00	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481		\$13,494.00																												
		\$13,494.00																												
		Modified Total:	\$13,494.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$13,494.00																												
		\$13,494.00																												
Claim: 14404 Date Filed: 07/31/2006 Docketed Total: \$1,204,920.60 Filing Creditor Name and Address: KOSTAL OF MEXICANA S A DE C V 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304	Claim Holder Name and Address SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,204,920.60</td></tr><tr><td></td><td></td><td></td><td>\$1,204,920.60</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,204,920.60				\$1,204,920.60	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$1,201,739.44</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$11,188.73</td><td>\$1,190,550.71</td></tr><tr><td></td><td></td><td>\$11,188.73</td><td>\$1,190,550.71</td></tr></table>			Modified Total:	\$1,201,739.44	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$11,188.73	\$1,190,550.71			\$11,188.73	\$1,190,550.71
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$1,204,920.60																											
			\$1,204,920.60																											
		Modified Total:	\$1,201,739.44																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$11,188.73	\$1,190,550.71																											
		\$11,188.73	\$1,190,550.71																											

*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT E-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 1371 Date Filed: 12/29/2005 Docketed Total: \$298,662.43 Filing Creditor Name and Address: LUNT MANUFACTURING COMPANY INC 601 605 LUNT AVE SCHAUMBURG, IL 60193	Claim Holder Name and Address STONEHILL INSTITUTIONAL PARTNERS LP 885 THIRD AVE 30TH FL NEW YORK, NY 10022 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$298,662.43 \$298,662.43	 <

*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT E-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED												
Claim: 14262 Date Filed: 07/31/2006 Docketed Total: \$168,006.39 Filing Creditor Name and Address: ROBIN INDUSTRIES INC BERLIN DIVISION ROBIN INDUSTRIES INC 1265 W 65 ST CLEVELAND, OH 44102	Claim Holder Name and Address ROBIN INDUSTRIES INC BERLIN DIVISION ROBIN INDUSTRIES INC 1265 W 65 ST CLEVELAND, OH 44102 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>\$27,814.26</td><td></td><td>\$140,192.13</td></tr><tr><td></td><td>\$27,814.26</td><td></td><td>\$140,192.13</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$27,814.26		\$140,192.13		\$27,814.26		\$140,192.13	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640	\$27,814.26		\$140,192.13											
	\$27,814.26		\$140,192.13											

*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT E-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED												
Claim: 14271 Date Filed: 07/31/2006 Docketed Total: \$863,539.71 Filing Creditor Name and Address: ROBIN INDUSTRIES INC FREDERICKSBURG FACILITY ROBIN INDUSTRIES INC 1265 W 65 ST CLEVELAND, OH 44102	Claim Holder Name and Address ROBIN INDUSTRIES INC FREDERICKSBURG FACILITY ROBIN INDUSTRIES INC 1265 W 65 ST CLEVELAND, OH 44102 <table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td>\$81,341.20</td><td></td><td>\$782,198.51</td></tr><tr><td></td><td>\$81,341.20</td><td></td><td>\$782,198.51</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$81,341.20		\$782,198.51		\$81,341.20		\$782,198.51	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640	\$81,341.20		\$782,198.51											
	\$81,341.20		\$782,198.51											

*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT E-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 10682 Date Filed: 07/26/2006 Docketed Total: \$1,569,568.55 Filing Creditor Name and Address: STMICROELECTRONICS INC FKA SGS THOMPSON MICROELECTRONICS THOMPSON & KNIGHT LLP 333 CLAY ST STE 3300 HOUSTON, TX 77002	<div>Claim Holder Name and Address</div> <div>LONGACRE MASTER FUND LTD C O US BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES 1420 FIFTH AVE 7TH FL SEATTLE, WA 98101</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$1,454,529.30</div></div> <div><div>\$1,454,529.30</div></div>	<div>Modified Total: \$1,454,529.30</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$153,204.95</div><div>\$1,301,324.35</div></div> <div><div>\$153,204.95</div><div>\$1,301,324.35</div></div>
	<div>Claim Holder Name and Address</div> <div>STMICROELECTRONICS INC FKA SGS THOMPSON MICROELECTRONICS THOMPSON & KNIGHT LLP 333 CLAY ST STE 3300 HOUSTON, TX 77002</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$115,039.25</div></div> <div><div>\$115,039.25</div></div>	<div>Modified Total: \$115,039.25</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$115,039.25</div></div> <div><div>\$115,039.25</div></div>
Claim: 16730 Date Filed: 10/10/2005 Docketed Total: \$28,575.50 Filing Creditor Name and Address: WELLMAN INC SHUMAKER LOOP & KENDRICK LLP 128 S TRYON ST STE 1800 CHARLOTTE, NC 28202	<div>Claim Holder Name and Address</div> <div>WELLMAN INC SHUMAKER LOOP & KENDRICK LLP 128 S TRYON ST STE 1800 CHARLOTTE, NC 28202</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44481<div>\$28,575.50</div></div> <div><div>\$28,575.50</div></div>	<div>Modified Total: \$28,575.50</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44567<div>\$28,575.50</div></div> <div><div>\$28,575.50</div></div>
		<div>Total Claims to be Modified: 16</div> <div>Total Amount as Docketed: \$6,370,994.69</div> <div>Total Amount as Modified: \$5,590,633.94</div>

*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT E-3 - MODIFIED CLAIMS ASSERTING RECLAMATION THAT ARE SUBJECT TO PRIOR ORDERS **

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<div> <div>Claim: 16684</div> <div>Date Filed: 10/13/2005</div> <div>Docketed Total: \$ 14,880.00</div> <div>Filing Creditor Name and Address:</div> <div>TESSIER MACHINE CO</div> <div>526 MAIN ST</div> <div>HUDSON, MA 01749</div> </div>	<div> <div>Claim Holder Name and Address</div> <div>TESSIER MACHINE CO</div> <div>526 MAIN ST</div> <div>HUDSON, MA 01749</div> <div> <div> <div>Case Number*</div> <div>05-44481</div> </div> <div> <div>Secured</div> <div></div> </div> <div> <div>Priority</div> <div>\$14,880.00</div> </div> <div> <div>Unsecured</div> <div></div> </div> <div>\$14,880.00</div> </div> </div>	<div> <div>Modified Total: \$14,880.00</div> <div> <div>Case Number*</div> <div>05-44511</div> </div> <div> <div>Secured</div> <div></div> </div> <div> <div>Priority</div> <div>\$14,880.00</div> </div> <div> <div>Unsecured</div> <div></div> </div> <div>\$14,880.00</div> </div>
		<div> <div>Total Claims to be Modified: 1</div> <div>Total Amount as Docketed: \$14,880.00</div> <div>Total Amount as Modified: \$ 14,880.00</div> </div>

*See Exhibit G for a listing of debtor entities by case number.

Page 1 of 1

**The asserted and docketed debtor, classification, and amount reflected in the "Claim As Docketed" column on this Exhibit is as asserted in the proof of claim filed with the Court. However, all of the proofs of claim on this Exhibit have been ordered modified with respect to the debtor and/or classification and/or amount pursuant to prior omnibus claims objection orders. This Exhibit does not reflect the debtor, classification, and amount as modified in prior omnibus claims objections orders.

EXHIBIT F-1 - ADJOURNED EQUITY CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
PENNEY JAMES 445 N KING ST XENIA, OH 45385-2207	11395	Secured: Priority: Administrative: Unsecured: \$115,276.00 Total: \$115,276.00	07/27/2006	DELPHI CORPORATION (05-44481)

Total: 1 \$115,276.00

EXHIBIT F-2 - ADJOURNED BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
PREFERRED SOURCING LLC ONE INDIANA SQ STE 3500 INDIANAPOLIS, IN 46204	11531	Secured: \$97,416.63 Priority: Administrative: Unsecured: Total: \$97,416.63	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
US DEPT OF HEALTH AND HUMAN SERVICES SOUTHERN DISTRICT OF NEW YORK 86 CHAMBERS ST NEW YORK, NY 10007	2578	Secured: Priority: Administrative: Unsecured: \$65,799.34 Total: \$65,799.34	04/06/2006	DELPHI AUTOMOTIVE SYSTEMS (HOLDING), INC (05-44596)

Total: 2 \$163,215.97

EXHIBIT F-3 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED												
Claim: 6844 Date Filed: 05/25/2006 Docketed Total: \$2,773,276.88 Filing Creditor Name and Address: AMBRAKE CORPORATION DICKINSON WRIGHT PLLC 301 LIBERTY STE 500 ANN ARBOR, MI 48204-2266	Claim Holder Name and Address SPECIAL SITUATIONS INVESTING GROUP INC C O GOLDMAN SACHS & CO 85 BROAD ST 27TH FL NEW YORK, NY 10004 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,773,276.88</td></tr><tr><td></td><td></td><td></td><td>\$2,773,276.88</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,773,276.88				\$2,773,276.88	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640			\$2,773,276.88											
			\$2,773,276.88											

*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT F-3 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																
Claim: 10598 Date Filed: 07/25/2006 Docketed Total: \$172,287.79 Filing Creditor Name and Address: E I DU PONT DE NEMOURS AND COMPANY DUPONT DUPONT LEGAL D 4026 1007 MARKET ST WILMINGTON, DE 19898	Claim Holder Name and Address LATIGO MASTER FUND LTD 590 MADISON AVE 9TH FL NEW YORK, NY 10022 <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44624</td><td></td><td></td><td>\$172,287.79</td></tr><tr><td></td><td></td><td></td><td>\$172,287.79</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44624			\$172,287.79				\$172,287.79	<table><tbody><tr><td></td><td></td><td>Modified Total:</td><td>\$172,287.79</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44624</td><td></td><td></td><td>\$15,808.68</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$156,479.11</td></tr><tr><td></td><td></td><td></td><td>\$172,287.79</td></tr></tbody></table>			Modified Total:	\$172,287.79	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44624			\$15,808.68	05-44640			\$156,479.11				\$172,287.79
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44624			\$172,287.79																															
			\$172,287.79																															
		Modified Total:	\$172,287.79																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44624			\$15,808.68																															
05-44640			\$156,479.11																															
			\$172,287.79																															
Claim: 1407 Date Filed: 12/30/2005 Docketed Total: \$948,811.79 Filing Creditor Name and Address: MINIATURE PRECISION COMPONENTS 100 WISCONSIN ST PO BOX 1901 WALWORTH, WI 53184	Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070 <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td>\$239,745.37</td><td>\$709,066.42</td></tr><tr><td></td><td></td><td>\$239,745.37</td><td>\$709,066.42</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$239,745.37	\$709,066.42			\$239,745.37	\$709,066.42	<table><tbody><tr><td></td><td></td><td>Modified Total:</td><td>\$824,986.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$824,986.00</td></tr><tr><td></td><td></td><td></td><td>\$824,986.00</td></tr></tbody></table>			Modified Total:	\$824,986.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$824,986.00				\$824,986.00				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481		\$239,745.37	\$709,066.42																															
		\$239,745.37	\$709,066.42																															
		Modified Total:	\$824,986.00																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$824,986.00																															
			\$824,986.00																															
Claim: 15423 Date Filed: 07/31/2006 Docketed Total: \$6,153,413.36 Filing Creditor Name and Address: SPECIAL SITUATIONS INVESTING GROUP INC C O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302	Claim Holder Name and Address SPECIAL SITUATIONS INVESTING GROUP INC C O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302 <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$6,153,413.36</td></tr><tr><td></td><td></td><td></td><td>\$6,153,413.36</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$6,153,413.36				\$6,153,413.36	<table><tbody><tr><td></td><td></td><td>Modified Total:</td><td>\$5,858,665.54</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$5,858,665.54</td></tr><tr><td></td><td></td><td></td><td>\$5,858,665.54</td></tr></tbody></table>			Modified Total:	\$5,858,665.54	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,858,665.54				\$5,858,665.54				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$6,153,413.36																															
			\$6,153,413.36																															
		Modified Total:	\$5,858,665.54																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$5,858,665.54																															
			\$5,858,665.54																															

*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT F-3 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 12223 Date Filed: 07/28/2006 Docketed Total: \$59,964.21 Filing Creditor Name and Address: WESCO DISTRIBUTION INC 225 W STATION SQUARE DR STE 700 PITTSBURGH, PA 15219	Claim Holder Name and Address WESCO DISTRIBUTION INC 225 W STATION SQUARE DR STE 700 PITTSBURGH, PA 15219 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$59,964.21</td></tr><tr><td></td><td></td><td></td><td>\$59,964.21</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$59,964.21				\$59,964.21	 <table><tr><td></td><td></td><td>Modified Total:</td><td>\$28,828.75</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$28,828.75</td></tr><tr><td></td><td></td><td></td><td>\$28,828.75</td></tr></table>			Modified Total:	\$28,828.75	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$28,828.75				\$28,828.75
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$59,964.21																											
			\$59,964.21																											
		Modified Total:	\$28,828.75																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$28,828.75																											
			\$28,828.75																											
		<p>Total Claims to be Modified: 7</p> <p>Total Amount as Docketed: \$10,737,623.59</p> <p>Total Amount as Modified: \$10,071,682.54</p>																												

*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT F-4 - ADJOURNED MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED												
Claim: 12688 Date Filed: 07/28/2006 Docketed Total: \$878,079.89 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF AVON RUBBER & PLASTICS INC 411 WEST PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF AVON RUBBER & PLASTICS INC 411 WEST PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$229,002.33</td><td>\$649,077.56</td></tr><tr><td></td><td></td><td>\$229,002.33</td><td>\$649,077.56</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$229,002.33	\$649,077.56			\$229,002.33	\$649,077.56	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640		\$229,002.33	\$649,077.56											
		\$229,002.33	\$649,077.56											

*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT F-4 - ADJOURNED MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED												
Claim: 15140 Date Filed: 07/31/2006 Docketed Total: \$230,129.45 Filing Creditor Name and Address: GMD INDUSTRIES LLC DBA PRODUCTION SCREW MACHINE COOLIGE WALL CO LPA 33 W 1ST ST STE 600 DAYTON, OH 45402	Claim Holder Name and Address GMD INDUSTRIES LLC DBA PRODUCTION SCREW MACHINE COOLIGE WALL CO LPA 33 W 1ST ST STE 600 DAYTON, OH 45402 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$136,420.72</td><td>\$93,708.73</td></tr><tr><td></td><td></td><td>\$136,420.72</td><td>\$93,708.73</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$136,420.72	\$93,708.73			\$136,420.72	\$93,708.73	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640		\$136,420.72	\$93,708.73											
		\$136,420.72	\$93,708.73											

*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT F-5 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION THAT ARE SUBJECT TO PRIOR ORDERS **

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																								
<div>Claim: 10257</div> <div>Date Filed: 07/21/2006</div> <div>Docketed Total: \$ 819,654.23</div> <div>Filing Creditor Name and Address:</div> <div>QUAKER CHEMICAL CORPORATION</div> <div>DRINKER BIDDLE & REATH LLP</div> <div>ONE LOGAN SQUARE</div> <div>18TH & CHERRY ST</div> <div>PHILADELPHIA, PA 19103</div>	<div>Claim Holder Name and Address</div> <div>JPMORGAN CHASE BANK NA</div> <div>4 NEW YORK PLAZA FL 16</div> <div>NEW YORK, NY 10004-2413</div> <div>Docketed Total: \$819,654.23</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$819,654.23</td></tr><tr><td></td><td></td><td></td><td>\$819,654.23</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$819,654.23				\$819,654.23	<div>Modified Total: \$762,473.00</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$762,473.00</td></tr><tr><td></td><td></td><td></td><td>\$762,473.00</td></tr></tbody></table> <div>Total Claims to be Modified: 1</div> <div>Total Amount as Docketed: \$819,654.23</div> <div>Total Amount as Modified: \$ 762,473.00</div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$762,473.00				\$762,473.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$819,654.23																							
			\$819,654.23																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$762,473.00																							
			\$762,473.00																							

*See Exhibit G for a listing of debtor entities by case number.

Page 1 of 1

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In re Delphi Corporation, et al.

Twenty-Third Omnibus Claims Objection

Case No. 05-44481 (RDD)

Exhibit G - Debtor Entity Reference

CASE NUMBER	DEBTOR ENTITY
05-44511	DELPHI MEDICAL SYSTEMS TEXAS CORPORATION
05-44567	DELPHI MECHATRONIC SYSTEMS, INC.
05-44624	DELPHI CONNECTION SYSTEMS
05-44640	DELPHI AUTOMOTIVE SYSTEMS LLC